

Credit for Child and Dependent Care Expenses

OMB No. 1545-0068

1988

Attachment
Sequence No 23

▶ Attach to Form 1040.
▶ See instructions below.

Name(s) as shown on Form 1040

2441_L_H1

Your social security number
2441_L_H2

Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

1	Enter number of qualifying persons who were cared for in 1988. (See instructions for definition of qualifying persons.) ▶	1	2441_1																																																
Caution: To qualify, the person(s) must have shared the same home with you in 1988.																																																			
2	Enter the amount of qualified expenses you incurred and actually paid in 1988 for the care of the qualifying person. (See What Are Qualified Expenses? in the instructions.) Do not enter more than \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons)	2	2441_2																																																
3a	You must enter your earned income on line 3a. See line 3 instructions for definition of earned income	3a	2441_3a																																																
b	If you are married, filing a joint return for 1988, you must enter your spouse's earned income on line 3b. (If spouse is a full-time student or is disabled, see the line 3 instructions for amount to enter.)	3b	2441_3b																																																
c	If you are married filing a joint return, compare the amounts on lines 3a and 3b, and enter the smaller of the two amounts on line 3c	3c	2441_3c																																																
4	<ul style="list-style-type: none"> • If you were unmarried at the end of 1988, compare the amounts on lines 2 and 3a, and enter the smaller of the two amounts on line 4. • If you are married filing a joint return, compare the amounts on lines 2 and 3c, and enter the smaller of the two amounts on line 4. 	4	2441_4																																																
5	Enter decimal amount from table below that applies to the adjusted gross income on Form 1040, line 31	5	2441_5 x																																																
<table border="1"> <thead> <tr> <th colspan="2">If line 31 is:</th> <th>Decimal amount is:</th> <th colspan="2">If line 31 is:</th> <th>Decimal amount is:</th> </tr> <tr> <th>Over—</th> <th>But not over—</th> <th></th> <th>Over—</th> <th>But not over—</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>\$0-10,000</td> <td>.30</td> <td></td> <td>\$20,000-22,000</td> <td>.24</td> </tr> <tr> <td></td> <td>10,000-12,000</td> <td>.29</td> <td></td> <td>22,000-24,000</td> <td>.23</td> </tr> <tr> <td></td> <td>12,000-14,000</td> <td>.28</td> <td></td> <td>24,000-26,000</td> <td>.22</td> </tr> <tr> <td></td> <td>14,000-16,000</td> <td>.27</td> <td></td> <td>26,000-28,000</td> <td>.21</td> </tr> <tr> <td></td> <td>16,000-18,000</td> <td>.26</td> <td></td> <td>28,000</td> <td>.20</td> </tr> <tr> <td></td> <td>18,000-20,000</td> <td>.25</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		If line 31 is:		Decimal amount is:	If line 31 is:		Decimal amount is:	Over—	But not over—		Over—	But not over—			\$0-10,000	.30		\$20,000-22,000	.24		10,000-12,000	.29		22,000-24,000	.23		12,000-14,000	.28		24,000-26,000	.22		14,000-16,000	.27		26,000-28,000	.21		16,000-18,000	.26		28,000	.20		18,000-20,000	.25					
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6	Multiply the amount on line 4 by the decimal amount on line 5, and enter the result	6	2441_6																																																
7	Multiply any child and dependent care expenses for 1987 that you paid in 1988 by the percentage that applies to the adjusted gross income on your 1987 Form 1040, line 31, or Form 1040A, line 13. Enter the result. (See line 7 instructions for the required statement.)	7	2441_7																																																
8	Add amounts on lines 6 and 7. See the worksheet in the instructions for line 8 for the amount of credit you can claim	8	2441_8																																																

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	20 minutes
Learning about the law or the form	11 minutes
Preparing the form	16 minutes
Copying, assembling, and sending the form to IRS	17 minutes

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to either IRS or the Office of Management and Budget at the addresses listed in the instructions of Form 1040.

What Is the Child and Dependent Care Expenses Credit?

You may be able to take this credit if you paid someone to care for your child or other qualifying person so you could work or look for work in 1988. The credit may be as much as \$720 (\$1,440 if two or more qualifying persons were cared for).

Additional Information.—For more details, please get Pub. 503, Child and Dependent Care Credit.

Who Is a Qualifying Person?

A qualifying person is:

- Any person under age 15 whom you claim as a dependent (but see **Children of divorced or separated parents**).
- Your disabled spouse who is mentally or physically unable to care for himself or herself.
- Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$1,950 or more.

Children of divorced or separated parents.—If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 1988, you may be able to claim the credit even if your child is not your dependent. If your child is not

your dependent, he or she is a qualifying person if all five of the following apply:

1. You had custody of the child for the longer period during the year; and
2. The child received over half of his or her support from one or both of the parents; and
3. The child was in the custody of one or both of the parents over half of the year; and
4. The child was under age 15, or was physically or mentally unable to care for himself or herself; and
5. The child is not your dependent because—

a. As the custodial parent, you have signed Form 8332, or a similar statement, agreeing not to claim the child's exemption for 1988; or

b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least \$600 in child support during the year. **Note:** This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.

Who May Take the Credit?

To claim the credit, all five of the following must apply:

(Continued on back)
Form 2441 (1988)